

**ORDINANCE NO. 2.03**  
**AN ORDINANCE OF THE TOWN OF BRIGHAM**  
**TO ADOPT ALTERNATE BOARD OF REVIEW PROCEDURES**

The Town Board of the Town of Brigham do hereby ordain as follows:

- (1) Ordinance number 2.03 of the Town of Brigham Municipal Code is hereby recreated to read as follows:

**SECTION A ALTERNATE BOARD OF REVIEW PROCEDURES**

Pursuant to Wis. Stats. § 70.47 (7) (c), the following procedures for the Board of Review are hereby adopted.

- (1) The Board shall grant an extension of sixty (60) days if the taxpayer submits with the objection a request to the Board for an extension and pays a fee of One Hundred Dollars (\$100). This period may be extended further upon a showing of good cause.
- (2) Regardless of whether the taxpayer requests an extension, the taxpayer and the assessor shall present to the Board of Review all evidence, as specified in the Wisconsin Property Assessment Manual under Wis. Stats. § 73.023 (2a), on which they rely to support their respective positions and any additional evidence that the taxpayer or the assessor believes is relevant to determining the correct assessment.
- (3) If the taxpayer receives an extension under paragraph (1), at least ten (10) days before the scheduled Board of Review hearing, the taxpayer and the assessor shall simultaneously exchange all reports, documents, and exhibits that the taxpayer and assessor will present at the hearing.
- (4) At least sixty (60) days prior to the first day on which the Board hears objections, the Town Clerk shall publish on the Town's Internet site the last day on which a taxpayer may submit an objection under this section.
- (5) At least fifteen (15) days prior to the first day on which the Board hears objections, included within the notice under Wis. Stats. § 70.365 shall be information to inform the taxpayer of the last day on which a taxpayer may submit an objection under this subsection.

The above and foregoing Ordinance was duly adopted at a regular meeting of the Town Board of the Town of Brigham on the 11<sup>th</sup> day of June, 2008.